

# **STUDI TENTANG HUBUNGAN ANTARA INDEKS PERSEPSI INTEGRITAS (IPI) DAN TINGKAT KUALITAS PENERAPAN *GOOD CORPORATE GOVERNANCE* (GCG) (STUDI DI TIGA BUMN)**

M.Fauzan

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## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan budaya integritas yang dipersepsikan oleh karyawannya antara satu perusahaan dan perusahaan lainnya. Uji statistik yang digunakan pada penelitian ini adalah uji statistik nonparametrik *Kruskal-Wallis*. Pada penelitian ini juga dilakukan analisis terhadap hubungan antara Indeks Persepsi Integritas (IPI) dan Kualitas penerapan *Good Corporate Governance* (GCG) pada PT X (Persero), PT Y (Persero), dan PT Z (Persero). Uji Statistik yang digunakan pada penelitian ini adalah uji statistik nonparametrik *Spearman*. Analisis terhadap hubungan antara Indeks Persepsi Integritas (IPI) dan Skor penerapan *Good Corporate Governance* (GCG) perusahaan dilakukan dengan menganalisis keterkaitan 5 (lima) aspek pembentuk skor *Good Corporate Governance* (GCG) yaitu Hak dan Tanggung Jawab Pemegang Saham, Kebijakan GCG, Pelaksanaan GCG, Pengungkapan Informasi, dan Komitmen dengan 7 (tujuh) komponen penilaian Indeks Persepsi Integritas (IPI) yaitu budaya Jujur, Tanggung jawab, Visioner, Disiplin, Kerjasama, Adil, dan Peduli.

Uji *Kruskal-Wallis* menunjukkan secara statistik bahwa budaya jujur, visioner, dan disiplin tidak didapatkan perbedaan pada ketiga perusahaan. Sedangkan, budaya tanggung jawab, kerjasama, adil, dan peduli didapatkan perbedaan pada ketiga perusahaan. Uji Korelasi *Spearman* menunjukkan secara statistik terdapat hubungan Aspek Kebijakan GCG dengan budaya jujur, tanggung jawab, visioner, disiplin, kerjasama, adil, dan peduli. Terdapat hubungan Aspek Pelaksanaan GCG dengan budaya jujur, tanggung jawab, visioner, kerjasama, adil, dan peduli. Terdapat hubungan Aspek Pengungkapan Informasi dengan tanggung jawab, disiplin, dan kerjasama. Terdapat hubungan Aspek Komitmen dengan budaya disiplin

Kata Kunci : Indeks Persepsi Integritas, *Good Corporate Governance*

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**ABSTRACT**

*The objective of this study is to determine whether there are cultural differences in the perceived of its employees between the company and other companies. The statistical test used in this study is nonparametric Kruskal-Wallis. In this study also conducted an analysis of the relationship between Integrity Perception Index (IPI) and Quality of Good Corporate Governance (GCG) at PT X (Persero), PT Y (Persero) and PT Z (Persero). The statistical test used in this study is nonparametric Spearman. An analysis of the relationship between Integrity Perception Index (IPI) scores and implementation of Good Corporate Governance (GCG) company by analyzing the relationship of 5 (five) aspects of forming a score of Good Corporate Governance (GCG) to 7 (seven) component Integrity Perception Index (IPI). The five aspects of GCG is Rights and Responsibilities of shareholders, GCG Policy, GCG Implementation, Information Disclosure, and Commitment. The seven component of Integrity Perception Indeks (IPI) is a culture Honest, Responsibility, Visionary, Discipline, Teamwork, Fair , and Care.*

*Kruskal-Wallis test showed statistically that the culture of honest, visionaries, and discipline not found differences in the three companies. Meanwhile, a culture of responsibility, cooperation, fair, and caring found differences in all three companies. Spearman test showed statistically that there are relationship between GCG Policy and Honest, Responsibility, Visionary, Discipline, Teamwork, Fair , and Care. there are relationship between GCG Implementation and Honest, Responsibility, Visionary, Teamwork, Fair , and Care. there are relationship between Information Disclosure and Responsibility, Discipline, and Teamwork. There are relationship between Commitment and Discipline.*

*Keywords : Integrity Perception Indeks, Good Corporate Governance*